

.....  
(Original Signature of Member)

117TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To clarify the treatment of drawback on distilled spirits, and for other purposes.

\_\_\_\_\_  
IN THE HOUSE OF REPRESENTATIVES

Mr. YARMUTH introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To clarify the treatment of drawback on distilled spirits,  
and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Duty Drawback Clari-  
5       fication Act”.

1 **SEC. 2. CLARIFICATION OF TREATMENT OF DRAWBACK ON**  
2 **DISTILLED SPIRITS.**

3 (a) TAX TREATMENT OF DESTROYED SPIRITS.—Sec-  
4 tion 5008(b) of the Internal Revenue Code of 1986 is  
5 amended—

6 (1) by striking “The proprietor” and inserting  
7 the following:

8 “(1) IN GENERAL.—The proprietor”; and

9 (2) by adding at the end the following:

10 “(2) PROHIBITION ON DUTY DRAWBACK.—The  
11 destruction of distilled spirits under paragraph (1)  
12 may not be used as the basis for a claim for draw-  
13 back under section 313 of the Tariff Act of 1930  
14 (19 U.S.C. 1313).”.

15 (b) SUBSTITUTION DRAWBACK FOR WHISKEY.—Sec-  
16 tion 313(j) of the Tariff Act of 1930 (19 U.S.C. 1313(j))  
17 is amended by adding at the end the following:

18 “(7) In the case of whiskey classifiable under  
19 subheading 2208.30 of the HTS, this subsection  
20 shall be applied and administered—

21 “(A) by substituting ‘6-digit HTS sub-  
22 heading number’ for ‘8-digit HTS subheading  
23 number’ each place it appears; and

24 “(B) in paragraph (6)(A), by substituting  
25 ‘6 digits’ for ‘8 digits’.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect and apply to drawback claims  
3 filed upon or after the date of enactment of this Act.